

AMENDED IN ASSEMBLY AUGUST 20, 2012

CALIFORNIA LEGISLATURE—2011–12 REGULAR SESSION

Assembly Constitutional Amendment

No. 23

Introduced by Assembly Member Perea

February 23, 2012

Assembly Constitutional Amendment No. 23—A resolution to propose to the people of the State of California an amendment to the Constitution of the State, by amending Section 4 of Article XIII A thereof, and by amending Section 2 of Article XIII C thereof, relating to taxation.

LEGISLATIVE COUNSEL'S DIGEST

ACA 23, as amended, Perea. Local government transportation projects: special taxes: voter approval.

The California Constitution conditions the imposition of a special tax by a city, county, or special district upon the approval of $\frac{2}{3}$ of the voters of the city, county, or special district voting on that tax, except that certain school entities may levy an ad valorem property tax for specified purposes with the approval of 55% of the voters within the jurisdiction of these entities.

This measure would provide that the imposition, extension, or increase of a special tax by a local government for the purpose of providing funding for local transportation projects, *as defined*, requires the approval of 55% of its voters voting on the proposition. The measure would also make conforming and technical, nonsubstantive changes. *This measure would also provide that it shall become effective immediately upon approval by the voters and shall apply to any local measure imposing, extending, or increasing a special tax for local transportation projects submitted at the same election.*

Vote: $\frac{2}{3}$. Appropriation: no. Fiscal committee: no.
State-mandated local program: no.

1 *Resolved by the Assembly, the Senate concurring,* That the
2 Legislature of the State of California at its 2011–12 Regular
3 Session commencing on the sixth day of December 2010,
4 two-thirds of the membership of each house concurring, hereby
5 proposes to the people of the State of California that the
6 Constitution of the State be amended as follows:

7 First—That Section 4 of Article XIII A thereof is amended to
8 read:

9 ~~Section 4.~~

10 *SEC. 4.* Except as otherwise provided by Section 2 of Article
11 XIII C, a city, county, or special district, by a two-thirds vote of
12 its voters voting on the proposition, may impose a special tax
13 within that city, county, or special district, except an ad valorem
14 tax on real property or a transactions tax or sales tax on the sale
15 of real property within that city, county, or special district.

16 Second—That Section 2 of Article XIII C thereof is amended
17 to read:

18 *SEC. 2.* Notwithstanding any other provision of this
19 Constitution:

20 (a) A tax imposed by any local government is either a general
21 tax or a special tax. A special district or agency, including a school
22 district, has no authority to levy a general tax.

23 (b) A local government shall not impose, extend, or increase
24 any general tax unless and until that tax is submitted to the
25 electorate and approved by a majority vote. A general tax is not
26 deemed to have been increased if it is imposed at a rate not higher
27 than the maximum rate so approved. The election required by this
28 subdivision shall be consolidated with a regularly scheduled general
29 election for members of the governing body of the local
30 government, except in cases of emergency declared by a unanimous
31 vote of the governing body.

32 (c) Any general tax imposed, extended, or increased, without
33 voter approval, by any local government on or after January 1,
34 1995, and prior to the effective date of this article, may continue
35 to be imposed only if that general tax is approved by a majority
36 vote of the voters voting in an election on the issue of the

1 imposition, which election is held no later than November 6, 1998,
2 and in compliance with subdivision (b).

3 (d) (1) Except as otherwise provided in paragraph (2), a local
4 government shall not impose, extend, or increase any special tax
5 unless and until that tax is submitted to the electorate and approved
6 by two-thirds of the voters voting on the proposition. A special
7 tax is not deemed to have been increased if it is imposed at a rate
8 not higher than the maximum rate so approved.

9 (2) (A) The imposition, extension, or increase of a special tax
10 by a local government for the purpose of providing funding for
11 local transportation projects under its jurisdiction, as may otherwise
12 be authorized by law, requires the approval of 55 percent of the
13 voters voting on the proposition. A special tax for the purpose of
14 providing funding for local transportation projects is not deemed
15 to have been increased if it is imposed at a rate not higher than the
16 maximum rate previously approved in the manner required by law.
17 ~~The Legislature shall define local transportation projects for~~
18 ~~purposes of this paragraph.~~

19 (B) *For purposes of this paragraph, “local transportation*
20 *project” means the planning, design, development, financing,*
21 *construction, reconstruction, rehabilitation, improvement,*
22 *acquisition, lease, operation, or maintenance of local streets,*
23 *roads, and highways, state highways and freeways, and public*
24 *transit systems.*

25 *Fourth—This measure shall become effective immediately upon*
26 *approval by the voters and shall apply to any local measure*
27 *imposing, extending, or increasing a special tax for the funding*
28 *of local transportation projects that is submitted at the same*
29 *election.*